PRESERVED

Preserve

App. F. IX-4

Previous References 1941-42 (RT)

File No. 5-41

Serial Nos. 7 and

Letter References.

(13)

Preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for March'42

SUBJECT.

Refund of taxe in respect of motor-car No. MSG 157 for the ½ yr ending 30th June'41 and empowering the Authorities competent to sanction refund of taxe on motor Vehicles to condone the delay in the application therefor under Rule 24(9)(i).

To

The D.I.G of Police.
" Rev. Commr.
" D.Ms of Dts.
" Comptroller.
" Secy. P.W.D.

WD 0418—GPB—23,500—23-8-38

T 3416-28/R.T 5-41-8 dt 14th Feby '42

Sanctions ——

to condone the delay in the application therefor under Rule 24(g

m, T. D. F. 13]

Mysore Traffic Board | RJ File No. 5 of 194/.

Serial No.	
	from the I.G. of Police in Mysore.
7.	Nr. Re. 77/41-42 of 13.1.42 reporting sanction to refund Half the Vehicle tax of Rs. 18/- credited for the ½ year ending 30.6.41 in respect of Motor car No. MSC 157 for non use for four continuous calendar months prior to its entry in the State, condoning the delay in applying therefor and to empower the authorities competent to sanction refund to condone such delays without referring the cases to the Traffic Board in order to avoid unnecessary correspondence.
	Refunds in similar cases, condoning the delay in applying therefor, have been sanctioned in the past and refund in the present case may perhaps be sanctioned also.
	2. Rule 24(g)(i) of the Tax Rules, part I (on page 14 of the Motor manual) lays down that "all applications for remission or refund of tolls, taxes and cesses leviable or levied under the (Road Traffic and Taxes) Act shall be made not later than one calendar month from the date of the expiry of the period for which the toll, the tax or the Cess was payable or paid." Belated applications for refund are therefore being referred to the Traffic Board for sanction under the powers vested in it in accordance with para 4(1)(c) of G.O. No. T. 1699-1710 of Rs. 23-37-1 dt 29.11.37. The bulk of the applications for refund referred to the Traffic Board is for condonation of the delay in ~~the application~~ applying therefor under Rule 24(g)(i) referred to above. The proposal of the I.G.P. is that in cases

2146/TB

File No. of 194 Mysore Traffic Board.

Seria No.

in which the non observance of the conditions of the rule is of a technical and excusable nature and the circumstances are, in the opinion of the Sanctg. authority, such as to justify the grant of refund, the authority empowered to sanction refund may be vested with some discretion to allow refund without the necessity of referring each case to the Traffic Board in order to save unnecessary correspondence. This will no doubt minimise a good number of references to the Traffic Board in the matter of refunds. Submitted for orders.

27/1/42

3. One of the conditions imposed under the Motor Vehicles Tax Rules in respect of refunds is that applications therefor should be made within one month from the expiry of the period for which the toll or tax was paid. In several cases it so happens that, though the period of non-use of the vehicles is definitely proved, the authorities competent to grant refunds cannot sanction them for the mere fact that applications are belated. Refusal of refund in such cases on technical grounds would not be fair. All such applications for refund are at present being referred to the Traffic Board for sanction which is invariably granted. The proposal of the Inspector-General of Police is to empower the authorities competent to sanction refund to use their discretion in such cases and allow refund. It may be approved.

22/1/42

SECY. LAW DEPT. 23.1.42. GOVT OF MYSORE

Empowering the Authorities Competent to sanction refund of tax on motor vehicles to condone the delay in the application therefor under Rule 24(2)(i) of the Tax Rules.

M. T. B. F. 13]

Mysore Traffic Board

RT File No. 5 of 194 .

Serial No.

4. The proposal of the D.C.P. may be approved.

Minister for Law) Hm 2 26.1.42 8/1/42

5 — Hm 8/2

Hm 2 6.2.42

Hdstw

W.D.S.

6. Submitted with a draft G.O. for favour of approval.

7/11/42 Sec.

Secy. Law Dept. 12 FEB 1942 Govt of Mysore

Law Secy) 7) 2 9/2/42

8) Hm 2 11.2.42

9. Law. 2 11/2/42

8 Issued G.O. No. 7-3416-28/RT. 5-41-8 dy 14.2.42.

To the Secy, the Re, the Dirs. & Dy.

the Comptr. Hd Asst. & the Secy. RTA.

Sanctions refund in the case under reference and empowers the authorities competent to sanction refd. to use their discretion in cases of the kind referred to in the G.O. and allow refunds where the period of non use is definitely proved.

10. Draft & fair Press docket is Subd. for Orders.

11. Law. 2 11/2/42

18/11/42 Sec. Issued No. T. 3482/RT. dy 18.2.42.

To the Subdl. Govt. Print.

Printed copies G.O. read. on 4th March 42.

Press Srib 18/2/42

Note.—Contn. sheet.

Pa 4/3/42

WD 07201—GPB—5,000—1-11-41

2146 C/
TB

Tel. Address:
"POLICE"
PHONE No. 2108.

POLICE DEPARTMENT. R.T.S-41-7.

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

When replying please quote No. RC 17 41-42

Dated Bangalore, 13th January 1942.

FROM

The Inspector-General of Police in Mysore,
Bangalore.

To

The Secretary,
Mysore Traffic Board,
BANGALORE

Subj: Refund of tax on car MSC-157 for the Half-year ending 30-6-1941

SIR,

Motor car No.MSC-157 was brought into the State on 11-5-41 and licence for the half year ending 30-6-41 was taken out on 16-5-41 on payment of Rs.18/- and refund applied for on 18-8-41 for the period of non use prior to entry into the State. As the non-use prior to entry is definite, being out of State, a refund of Rs.9/- for four months' non-use from January to the end of April is admissible under Rule 23(b) of the Tax rules and as such the delay of 18 days in making the application for refund, in contravention of Rule 24(g) clause (i) may be kindly condoned and refund of Rs.9/- may be sanctioned.

In this connection I wish to state that applications of this kind are being invariably referred to the Traffic Board for condoning the delay, in cases in which the owners are, in equity, found deserving of and entitled to the benefit of refund inspite of their failure to observe the conditions of the rule. But in cases, in which the non observance of the conditions of the rule is of a technical and excusable nature and the circumstances are, in the opinion of the sanctioning authority such as to justify the grant of refund. the authority empowered to sanction refund may be

(2)

vested with some discretion to allow refund without referring the necessity of ~~refusing~~ each case to the Traffic Board This will perhaps, avoid several unnecessary references to the Traffic Board. I have the honour to solicit orders of Government in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

For Inspector General of Police

CM

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE. (ab)

Read :—

Letter No.I.G.77/41-42 dated 13th January 1942 from the Inspector-General of Police in Mysore requesting sanction to refund half the vehicle tax of Rs.18 credited for the half year ending with 30th June 1941 in respect of motor car No.MSC.157 on account of non-use for four calendar months prior to its entry into the State, condoning the delay in applying therefor, and to empower the authorities competent to sanction refund to condone such delays in cases where the period of non-use of vehicle is definitely proved, without referring such cases to the Traffic Board, so as to avoid unnecessary correspondence.

Order No.T. 3416-28/R.T. 5-41-8,
Dated, Bangalore the 14th February 1942.

Sanction is accorded to the refund recommended in respect of motor car No.MSC.157.

2. One of the conditions imposed under the Motor Vehicles Tax Rules in respect of refunds is that applications therefor should be made within one month from the expiry of the period for which the tax or toll was payable or paid. In several cases it so happens that, though the period of non-use of the vehicles is definitely proved, the authorities competent to grant refunds cannot sanction them for the mere fact that applications are belated. Refusal of refund in such cases on technical grounds would be a hardship to the parties concerned. Such applications for refund are, at present, referred to the Traffic Board for sanction. In order to minimise unnecessary delay and correspondence in this behalf, Government are pleased to approve of the proposal of the

of the Inspector-General of Police and to empower the authorities competent to sanction refund to use their discretion in cases of the kind referred to above and allow refund where the period of non-use of the vehicle is definitely proved.

for Secretary to Government,
Law Department.

To

The Inspector-General of Police in Mysore.
" Revenue Commissioner in Mysore.
" District Registrars of Districts.
" Comptroller to Government.
" Secretary, Mysore Traffic Board.

BSH/15.

(5)

G. R. S. App. F VI—G 2]

(ab)

SUBJECT .....

.....

.....

15 copies

Diary No. of letter replied to ....2146.....

Section. RT.

File No. 5 - 41.

Serial No. 8

General and Revenue Secretariat

(.)

the *193* .

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue .....193 .

Signed by .....

Read— Letter No. RC 77/41-42 dy 13.1.42 from the S.P. of Police in Mysore requesting sanction to refund half the vehicle tax of Rs 18/- credited for the half year ending with 30.6.41 in respect of Motor car No MSC. 157 on account of non-use for four Calendar months prior to its entry into the State, condoning the delay in applying therefor, ~~Order thereon: Nil.~~ and to empower the authorities competent to sanction refund to condone such delay in case where the period of non use of vehicle is definitely proved, without referring such case to the Traffic Board, so as to avoid unnecessary correspondence

Order No. T. 3416-28 /RT. 5-41-8

dy 14th February 1942.

May this be—

(i) printed ? Yes

(ii) treated as a standing order ? Yes

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ? } No

(vi) published in the Gazette, Kannada Part ?

Sanction is accorded to the refund recommended in respect of motor car No. MSC. 157.

2. One of the conditions imposed under the Motor Vehicles Tax Rules in respect of refunds is that applications therefor should be made within one month from the expiry of the period for which the tax or toll was payable or paid. In several cases it so happens that, though the period of non-use of the Vehicles is definitely proved, the authority competent to grant refunds cannot sanction them for the mere fact that applications are belated. Refusal of refund in such cases on technical grounds would be a hardship to the parties concerned. Such applications for refund are, at present, referred to the Transfer Board for sanction. In order to minimise unnecessary delay and correspondence in this behalf, Govt. are pleased to approve of the proposals of the Dy. of Police and to empower the authorities competent to sanction refund to use their discretion in cases of the

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Kind referred to above and allow refund where the period of non use of the vehicle is definitely proved.

Hm 2.12.42
Secy: to Govt.
Law Dept.

To
The I.G. of Police in Mysore.
The Revl. Comsr. in Mysore.
The S.D.C. of Dist.
The Accountant to Govt.
The Secy. Mysore Traffic Board

draft
Sd/-
7/12/42

Memo No. T. 3482 | R. T. dated: 1. of 18. 2. 42 (18)

App. F. VI, G. 10

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

Refund of Taxes on Motor Vehicles.

vests the authorities competent to sanction —— to use their discretion in certain cases ~~in cases of the kind referred to in the order and allow refund before the period of non-use of the vehicle is definitely proved.~~

G. O. No. T-3416-28/RT 5-41-8 DATED the 14th February 1942.

May this be

i. printed ? Yes

ii. treated as a standing order ? Yes

iii. published in the Gazette, English Part ?

iv. translated ?

v. placed at the disposal of the press ? No.

vi. published in the Gazette, Kannada Part ?

vii. No. of spare copies to be printed ... 300.

and supplied as hereunder :—

Gs. of Police in Mysore.	25.
R. e. "	10.
D. Hs. & Obs. (@ 15 each.	135.
Comptr. & Govt.	15.
Secy. Traffic Board.	115.
Total.	300.

2/2/42

For Secy: to Govt.
Law Dept.

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. T. 3416-28—R. T. 5-41-8, dated 14th February 1942.

Refund of Taxes on Motor Vehicles.

Empowers the authorities competent to sanction —— to use their discretion and allow refund in certain cases.

READ—

Letter No. R. C. 77—41-42, dated 13th January 1942, from the Inspector-General of Police in Mysore, requesting sanction to refund half the vehicle tax of Rs. 18 credited for the half year ending with 30th June 1941, in respect of motor car No. MSC. 157 on account of non-use for four calendar months prior to its entry into the State, condoning the delay in applying therefor, and to empower the authorities competent to sanction refund to condone such delays in cases where the period of non-use of vehicles is definitely proved, without referring such cases to the Traffic Board, so as to avoid unnecessary correspondence.

ORDER No. T. 3416-28—R. T. 5-41-8, DATED BANGALORE, THE 14TH FEBRUARY 1942.

Sanction is accorded to the refund recommended in respect of motor car No. MSC. 157.

2. One of the conditions imposed under the Motor Vehicles Tax Rules in respect of refunds is that applications therefor should be made within one month from the expiry of the period for which the tax or toll was payable or paid. In several cases it so happens that, though the period of non-use of the vehicles is definitely proved, the authorities competent to grant refunds cannot sanction them for the mere fact that applications are belated. Refusal of refund in such cases on technical grounds would be a hardship to the parties concerned. Such applications for refund are, at present, referred to the Traffic Board for sanction. In order to minimise unnecessary delay and correspondence in this behalf, Government are pleased to approve of the proposal of the Inspector-General of Police and to empower the authorities, competent to sanctionre fund, to use their discretion in cases of the kind referred to above and allow refund where the period of non-use of the vehicle is definitely proved.

H. V. NARAYANA RAO,
Secretary to Government,
Law Department.

To—The Inspector-General of Police in Mysore.
The Revenue Commissioner in Mysore.
The District Magistrates of Districts.
The Comptroller to Government.
The Secretary, Mysore Traffic Board.

Exd.—C. K.

WD 3718—GPB—560—28-2-42.